

ABSTRAK

Penelitian ini bertujuan untuk menganalisis Pengaruh Rasio Likuiditas, Rasio Solvabilitas, Rasio Aktivitas dan Rasio Profitabilitas Perusahaan *Food and Beverage* Yang terdaftar di Bursa Efek Indonesia. Rasio Likuiditas diukur dengan *current ratio*, rasio solvabilitas diukur dengan *debt to equity ratio*, rasio aktivitas diukur dnegan perputaran piutang, sedangkan rasio profitabilitas diukur dengan *retrun on asset*.

Jenis penelitian ini adalah penelitian kuantitatif. Sampel penelitian diperoleh dengan menggunakan metode sampling jenuh, yaitu terdapat 10 perusahaan yang terdaftar di Bursa Efek Indonesia. Berdasarkan hasil dari statistik deskriptif diketahui bahwa rasio solvabilitas dan rasio aktivitas berada pada kondisi yang cukup baik, sedangkan rasio profitabilitas dan rasio likuiditas dalam kondisi rendah.

Berdasarkan metode uji asumsi klasik yang dilakukan menunjukkan bahwa semua variabel yang digunakan memenuhi asumsi dan tidak terdapat pelanggaran, demikian uji F dan uji R, menunjukkan bahwa model yang diajukan layak untuk digunakan. Berdasarkan uji hipotesis yang dilakukan diperoleh variabel likuiditas dan solvabilitas berpengaruh signifikan terhadap profitabilitas, sedangkan variabel aktivitas berpengaruh tidak signifikan terhadap profitabilitas.

Kata Kunci : Likuiditas, Solvabilitas, Aktivitas dan Profitabilitas

ABSTRACT

This research aimed to analyze the effect of liquidity, solvability, and activity on the profitability of Food and Beverages companies which were listed on Indonesia Stock Exchange. While, liquidity was measured by Current Ratio, solvability was measured by Debt to Equity Ratio, and activity was measured by receivable turnover. Meanwhile, profitability was measured by Return On Asset. The research was quantitative. Moreover, the data collection technique used saturated sampling. In line with, there were 10 Food and Beverages companies result from descriptive statistical, it concluded solvability and activity were on average condition. On the other hand, profitability and liquidity were on lower condition. Besides, according to classical assumption test, it concluded all variables had fulfilled the criteria and did not have any violation. Additionally, from F and R test, it concluded the model was property used. In addition, based on hypothesis test, it concluded liquidity and solvability had significant effect on the profitability. On the contrary, activity had insignificant effect on the profitability.

Keywords: liquidity, solvability, activity, profitability.

